



Pointerra

Digital Twins
Simply *faster*.

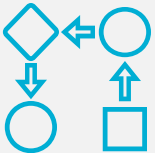
**March Quarter FY25
Results Presentation &
Appendix 4C Commentary**

30 April 2025

Pointerra3D – Building Faster Digital Twins to Better Manage the Physical World



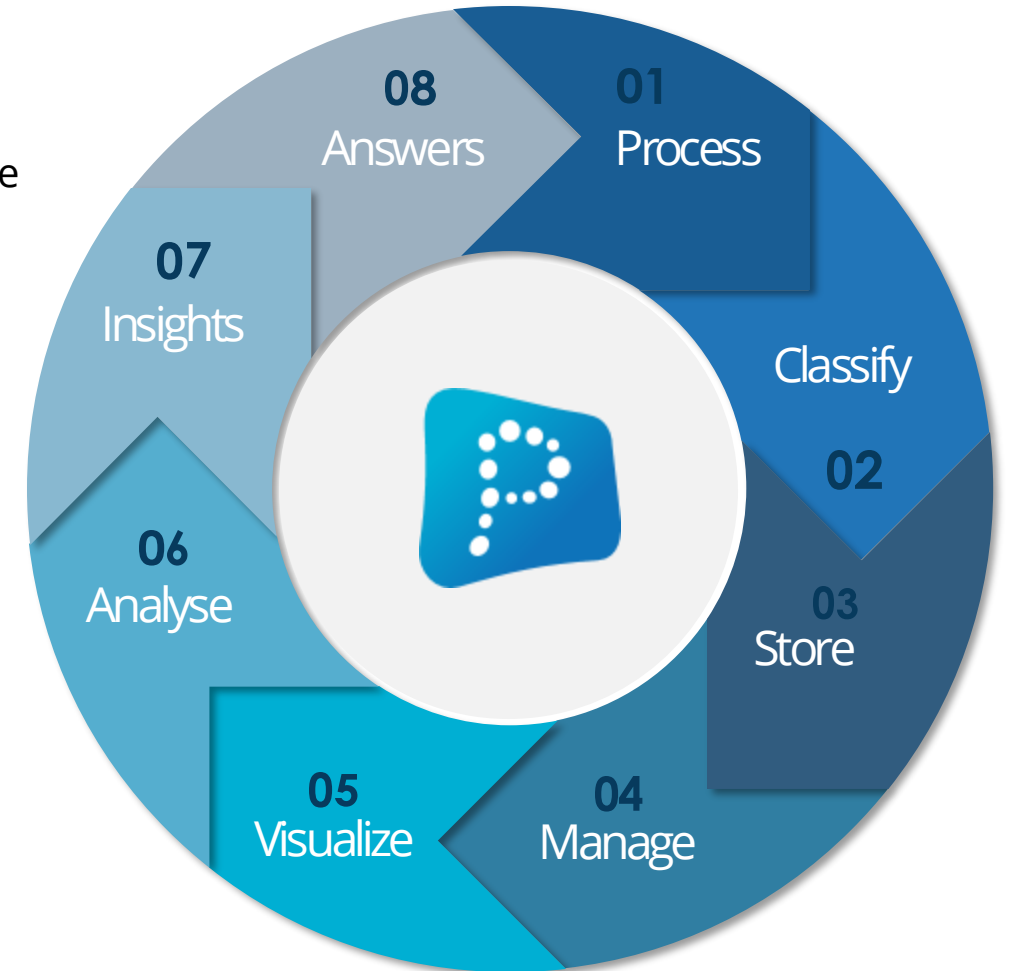
Pointerra3D – the world's fastest true end-to-end digital twin solution, leveraging proprietary patented algorithms and technology via an innovative and unique cloud subscription business model.



Pointerra3D helps customers **answer almost any physical asset management question**, solving numerous traditional 3D digital twin data workflow problems when seeking to plan, design, construct, own, operate, insure and regulate the physical world around us.



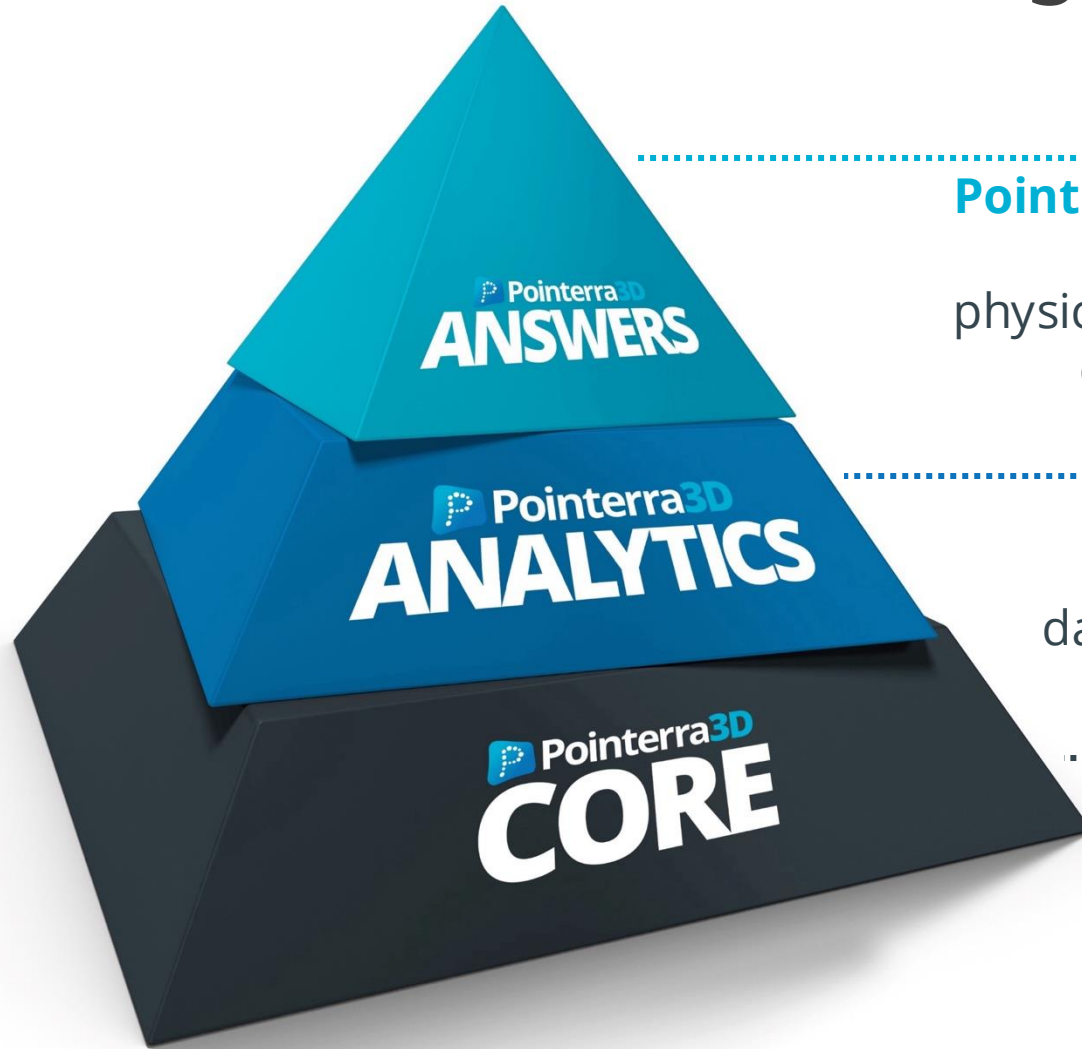
Pointerra3D's digital twin solution uses the cloud to store, processes, manages, analyses, extracts, visualises and shares the key insights from massive 3D datasets at **a level of speed, smarts and scale** that is unprecedented.





Pointerra3D

A Unique Digital Twin SaaS Business Model



Pointerra3D ANSWERS delivers predictive digital insights and definitive answers to complex physical asset management questions via simple, easy to use business intelligence interfaces.

Pointerra3D ANALYTICS uses AI enabled analytics to build digital twins from source data, enabling intelligent, dynamic analysis of physical assets.

Pointerra3D CORE is a cloud platform providing solutions to the most common 2D and 3D digital twin data workflow problems.

Pointerra's Growth Strategy

Continue to work with Pointerra3D Core customers, prospects and partners **to identify problematic and inefficient desktop digital twin workflows that can be migrated to the cloud**, building out Pointerra3D Analytics and Answers.

Leverage the Company's proven success in the electric power utility sector to **provide a pathway for growth across other key target market sectors** that have TAM's of more than US\$100 million in opportunity for the Company.

Identify and on-board quality people in platform, product and business development across Pointerra's six key target market sectors.

Retain a disciplined focus on scaling sticky, recurring SaaS revenue and cashflow so that the resulting operational leverage can drive sustainable profitability.



Q3 FY25 Highlights – Invoicing Milestones Pushed to Q4

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- Existing and new programs with US energy utility sector customers progressed during Q3, with some material invoicing milestones pushed into Q4 FY25
 - Lower Q3 FY25 invoicing and cash collections impacted by program milestone delays, pushed to Q4 FY25 with rebound to Q2 FY25 levels expected, underwritten by +A\$4.5 million receivables and existing contract work in hand
 - The US\$2 million contract extension by US Department of Energy announced in January 2025 will commence during Q4 FY25
 - Transport & Mining Sector customer successes achieved during Q3 will drive Australian & US growth in Q4 and into FY26
 - Material existing Australian enterprise customer renewals will occur during Q4 for FY26

Q2 Customer Receipts A\$0.7 million

Compared to Q2 FY25 receipts of A\$4.2 million, and PCP Q3 FY24 receipts of A\$0.8 million. Cash Receipts of A\$8.1 million for YTD FY25 compares favorably to A\$6.8 million cash receipts for full year FY24 and A\$4.1 million for PCP FY24

Operating Cashflows -A\$1.6 million

Compared to Q2 FY25 +A\$1.6 million, resulting in total operating cashflows of +A\$0.1 million for YTD FY25, compares favourably to PCP YTD FY24 of -A\$3.6 million

Cash Balance A\$3.0 million

Cash position expected to improve during Q4 FY25 and beyond from positive cashflows from operations, underwritten by more than A\$4.5m in Receivables and Contract Work In Hand.

Market Sector Update – Survey & Mapping



The Survey & Mapping sector continued its consistent, steady growth trajectory during the quarter, with new customer acquisitions and growth in spend from existing clients.

In the US market, the Company made significant strides at GeoWeek, the premier annual US geospatial sector event held in Denver every February, where live demos of Pointerra3D Core and Analytics generated a record number of sales leads, several of which have converted into new customers.

In March, attendance at state based surveyor conferences yielded actionable leads with mid-sized AEC firms, a major state agency, and a leading regional utility. Contracts were secured with several new customers as a direct result of a continued focus on this sector.

Continued sales efforts in south-east Asia, including a securing a contract to deploy Pointerra3D in AWS Indonesian region data centres for a new Indonesian customer, solving regional data sovereignty concerns, underscored Pointerra's commitment to global scalability across regions.

During the quarter a new reseller agreement with Teledyne Geospatial, bundling Pointerra3D subscriptions with their Galaxy Onboard solution, gained momentum with Teledyne's public promotion at DistribuTECH in Dallas during March. This partnership positions the combined solution as a game-changer for aerial survey workflows, drastically reducing delays between data capture and delivery, and delivering additional sales channel scale and reach for the Company.

Market Sector Update – Power & Water Utilities



The sector delivered significant advancements during the quarter. Pointerra's proven storm (hurricane) response capabilities were selected by a major Investor-Owned Utility, as part of their exploration of new hurricane damage assessment methods, with the award of a paid MVP assessment to be completed during Q4 FY25, which if successful will potentially transition to a multi-year ARR subscription.

During the annual DistribuTECH conference, this year located in Dallas, Pointerra co-located with Teledyne Optech to promote the new Network Survey bundle, featuring Pointerra3D alongside Teledyne's advanced hardware, further strengthening market visibility and reach.

The US Department of Energy's new JARVIS (Joint Assessment of Resilience in Vulnerable Infrastructure Systems) grant program, focused on grid resilience, presented a key opportunity during the quarter, with a targeted campaign securing commitments from two major US utilities to jointly bid for JARVIS funding, with potential awards of up to US\$1 million per application. Proposals close and selections are slated for award during Q4.

Pointerra's ongoing work with Eversource, National Grid, and Avangrid under the 2024 DOE contract led to significant platform enhancements for single tree analytics, enabling the Company to sign its first US vegetation management customer, Davey Resource Group during the quarter. Davey is scaling its ARR engagement monthly as it expands its forest maintenance offerings.

The US\$2 million extension to the current US DOE grid resilience program (announced in January 2025 and set to commence during Q4) will focus on the application of Pointerra3D for hurricane response (pre and post storm) grid resiliency and will help utilities become better equipped for Emergency Response and Preparedness, a solution that Pointerra has previously developed and deployed in the US market.



Market Sector Update – Mining, Oil & Gas



The Mining, Oil & Gas sector achieved key customer milestones during Q3. The successful completion of a paid proof of concept for a Tier 1 miner paved the way for a paid pilot implementation project to establish a production version of Pointerra3D at a mine site in Western Australia to support major hazards risk assessment and management by the customer. This paid pilot is set to build a template for enterprise-wide rollout to an initial 40 global priority sites for this customer, and is a critical step toward broader adoption by Tier1 miners across the sector. Whilst the paid proof of concept and pilot contracts are not individually material, they lay the foundation for significant future growth in ARR with this customer and the sector more broadly.

In the Oil & Gas sector, a paid proof of concept with one of Australia's largest producers continues to demonstrate the value of Pointerra3D's data processing and analytics for upstream and midstream operations. Pointerra3D is also being used by a customer to support routine inspection of hundreds of km's of pipeline on a quarterly basis, replacing subjective, labour-intensive visual inspections with automated, precise workflows, highlights Pointerra3D's ability to enhance safety and efficiency

The ongoing development of gas pipeline monitoring analytics in Pointerra3D has opened new opportunities in Australia and North America, as operators seek to replace traditional inspection methods with automated reporting and improved systems of risk management and documentation.



Market Sector Update – AECO (Architecture, Engineering, Construction & Operation)



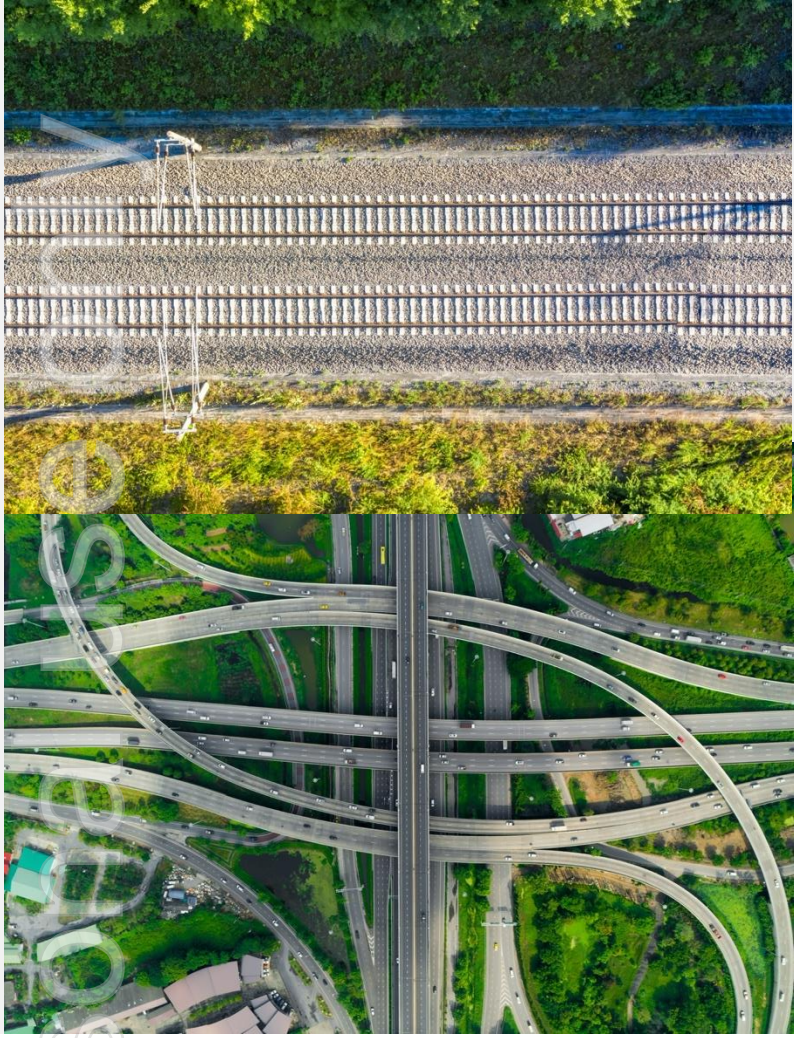
The AECO sector is experiencing accelerated growth, driven by the release of Pointerra3D's Transport Feature Extraction Analytics, a high-value capability that is transforming project delivery for multi-disciplinary engineering firms. The advanced analytics suite enables automated extraction of critical transport infrastructure features, slashing the time and effort required for asset inventory and monitoring by up to 90% compared to traditional workflows. For AEC firms seeking to expedite project timelines and embrace digital twin adoption, this capability is proving to be a game-changer, offering actionable insights that enhance both decision-making and operational efficiency.

As Pointerra engages with large existing customers during their annual renewals, the Transport Feature Extraction Analytics is driving significant ARR uplifts across the sector, by delivering measurable ROI on the incremental spend, further strengthening the platform's value proposition. For new prospects, this capability is accelerating deal movement through the sales pipeline.

Further enhancing Pointerra3D's competitive edge is the newly released 3D model ingestion capability, a unique solution in the market that empowers asset constructors, owners, and operators to gain detailed, actionable insights into their assets. This capability seamlessly ingests complex 3D design models and BIM data, enabling segmentation, targeted analytics on specific components or disciplines, and integration with issue identification platforms like Autodesk Construction Cloud. By providing a comprehensive digital representation of assets, the 3D model ingestion pipeline supports advanced use cases such as construction monitoring, progress reporting, and clash detection, positioning Pointerra3D as a critical digital twin tool for optimizing asset lifecycle management.



Market Sector Update – Transport (Road, Rail, Ports)



A case study with existing long-term customer Main Roads Western Australia (MRWA), highlighting Pointerra3D's value to large transport organizations, is being used to drive a targeted push into the North American market and is expected to boost ARR over coming quarters.

The public endorsement of Pointerra3D by a highly respected organisation like MRWA will assist sales growth into North America during FY26, and Pointerra3D Transport Solutions are also featuring heavily in the Company's Middle-East sales pipeline as transport agencies in Saudi Arabia, Dubai and Abu Dhabi look to invest in road network maintenance and upgrades.

Significant progress was made toward securing a multi-year extension and enterprise subscription uplift with existing Australian East-Coast road and rail asset management customers, with execution expected in Q4. New deals with major AEC firms also emerged, focusing on deploying Pointerra3D's transport analytics for feature extraction and asset inventory in large-scale projects.

Pointerra's transport sector customers continued to adopt the Company's new photogrammetry processing solution, which standardizes workflows and eliminates bottlenecks for organizations working with geographically dispersed drone operators. This solution enables decentralized data processing while maintaining consistency and quality, delivering decision-critical digital twin data almost immediately post-flight.

Market Sector Update – Defense & Intelligence

The Defense and Intelligence sector remains a strategic priority, with Pointerra advancing opportunities through direct government engagements and partnerships with leading defense sector contractors, where the platform's advanced geospatial analytics and digital twin solutions are being positioned to enhance mission-critical operations and decision-making.

The GRIDS IV contract award, for which Pointerra is part of a consortium, has been delayed to July 2025 due to administrative changes within the US Department of Defense. Despite the delay, Pointerra remains confident in the consortium's submission and continues to pursue related opportunities.

The team is also actively engaged with Indonesia's Geospatial Information Agency (Badan Informasi Geospasial - BIG) in support of their national mapping program. The initiative is a 10+ year program to map the entire country with LiDAR, being funded by International Agencies. Pointerra3D is being positioned as the foundational platform for data processing, analytics and dissemination. This is an important strategic opportunity for Pointerra as it showcases the platform's scalability and ability to support large-scale, long-term national projects. By becoming the foundational platform for Indonesia's mapping initiative, Pointerra3D can demonstrate its value in managing and analysing vast geospatial datasets, while also establishing a presence in Southeast Asia's growing geospatial market. Furthermore, the partnership positions Pointerra for potential future collaborations with other government agencies and international organisations seeking similar large-scale geospatial solutions.


Product Development, R&D & Platform Update


During the quarter the **Product, R&D and engineering** teams in Australia and the US delivered on the following initiatives:

- ❖ **Expanded LiDAR Processing and Calibration Pipeline** - The existing LiDAR preprocessing feature, which converts raw LiDAR sensor data into calibrated point clouds (and other products), was previously limited to Riegl sensors. In response to increasing demand from customers using non-Riegl hardware, the pipeline now supports partially processed data from a variety of sensor manufacturers, enabling these inputs to flow through subsequent stages including strip alignment (multi-flight adjustment), colorization, and additional product generation. This provides a complete workflow from data capture through to hosting data in Pointerra3D (and optional digital delivery) for customers that undertake their own LiDAR capture programs.
- ❖ **Photogrammetry Cloud Processing** - The photogrammetry processing pipeline has been further enhanced with the addition of ground control adjustment support. This enhancement is critical to attract customers requiring high absolute geospatial accuracy - such as those in the mining sector - and significantly broadens the accessibility of Pointerra's photogrammetry functionality. Customers are actively trialling the new photogrammetry processing, with several transitioning to full subscriptions. This now gives Pointerra customers the option of complete cloud-based processing, hosting, and analytics for LiDAR and photogrammetric capture workflows.
- ❖ **Core Platform Infrastructure Enhancements** - Key components of the core platform infrastructure were updated to newer versions to meet evolving requirements around security, performance, and scalability - all achieved with zero downtime for customers. In parallel, the platform has been extended to support deployment across additional AWS regions. The first of these, Jakarta, is scheduled to go live in May 2025, satisfying the in-region hosting requirement for customers that have data sovereignty limitations.
- ❖ **Enhancements in the 3D Tiling Pipeline** - Updates to the 3D model tiling pipeline have been deployed, improving support for AEC/CAD/BIM workflows. Enhanced 3D model capabilities are complemented by updates to existing analytics and the development of new analytics features leveraging these advancements. R&D continues to explore multi-resolution tiling strategies for efficiently handling very large models.
- ❖ **Development of Image-Based AI Capabilities** - Pointerra is actively developing new image-based AI analytics, focusing on structure recognition and defect detection in imagery. This is a natural extension of the company's existing point-cloud analytics capabilities and is especially relevant to the utilities and AEC sectors, where imagery is increasingly collected alongside point cloud data from both aerial and terrestrial capture platforms.
- ❖ **Ongoing R&D Initiatives** - R&D efforts remain centered on advancing analytics and visualization through the application of neural networks and other machine learning techniques, laying the groundwork for future platform capabilities.



Q3 FY25 Quarterly Cashflow Commentary

 **Cash Receipts.** During the quarter ended 31 December 2024, the Company received A\$0.73 million from customers, which contributed to a net cash outflow from operating activities of A\$1.62 million for the quarter, resulting in YTD operating cash inflows of A\$0.1 million, comparing favourably to PCP YTD FY24 of A\$3.6 million operating cash outflows. Invoicing and cash collections were delayed by milestones in material US customer programs, which have pushed into Q4 FY25, with material invoicing milestones to occur in Q4. Cash Receipts of A\$8.1 million for YTD FY25 compares favorably to A\$6.8 million cash receipts for full year FY24 and A\$4.1 million for PCP FY25. YTD

 **Cash Outflows (Summary of Expenditure).** During the quarter, payments for *Research and Development* represented salary allocations of Pointerra team members who are focused on R&D activities. Payments for *Product Manufacturing and Operating Costs* represent the portion of Pointerra's AWS cloud platform expenditure allocated to supporting paying customers as well as third party data procurement costs made on behalf of customers.

Payments for Staff Costs represent salaries for administration, sales, and general management activities by Pointerra team members and were in line with expectations. Payments for *Administration and Corporate Costs* represent general costs associated with running the Company, including conference travel and attendance costs, ASX fees, legal fees, adviser fees and premises rent.

Cash Outflows for the quarter were in line with management expectations and reflect ongoing cost management initiatives. Cash balance as of 31 March 2025 was A\$2.96 million. Please refer to the attached *Appendix 4C* for further details on cash flows for the quarter. The aggregate amount of payments to related parties and their associates included in the current quarter cash flows from operating activities were A\$0.15 million comprising Directors fees, salaries, and superannuation.

This announcement has been authorised and approved for release by the Board of Pointerra Limited.

Disclaimer

Summary Information in relation to Pointerra Limited.

This presentation has been prepared by Pointerra Limited. ("Pointerra" or the "Company") based on information available to it as at the date of this presentation. The information in this presentation is provided in summary form and does not contain all information necessary to make an investment decision.

This presentation does not constitute an offer, invitation, solicitation or recommendation with respect to the purchase or sale of any security in Pointerra, nor does it constitute financial product advice or take into account any individual's investment objectives, taxation situation, financial situation or needs. An investor must not act on the basis of any matter contained in this presentation but must make its own assessment of Pointerra and conduct its own investigations. Before making an investment decision, investors should consider the appropriateness of the information having regard to their own objectives, financial situation and needs, and seek legal, taxation and financial advice appropriate to their jurisdiction and circumstances. Pointerra is not licensed to provide financial product advice in respect of its securities or any other financial products. Cooling off rights do not apply to the acquisition of Pointerra securities.

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This presentation contains certain forward-looking statements that are based on the Company's management's beliefs, assumptions and expectations and on information currently available to management. Such forward looking statements involve known and unknown risks, uncertainties, and other factors which may cause the actual results or performance of Pointerra to be materially different from the results or performance expressed or implied by such forward looking statements. Such forward looking statements are based on numerous assumptions regarding the Company's present and future business strategies and the political and economic environment in which Pointerra will operate in the future, which are subject to change without notice. Past performance is not necessarily a guide to future performance and no representation or warranty is made as to the likelihood of achievement or reasonableness of any forward-looking statements or other forecast. To the full extent permitted by law, Pointerra and its directors, officers, employees, advisers, agents and intermediaries disclaim any obligation or undertaking to release any updates or revisions to information to reflect any change in any of the information contained in this presentation (including, but not limited to, any assumptions or expectations set out in the presentation).

Appendix 4C

Quarterly cash flow report for entities subject to Listing Rule 4.7B

Name of entity

Pointerra Limited

ABN

39 078 388 155

Quarter ended ("current quarter")

31 March 2025

Consolidated statement of cash flows	Current quarter \$A'000	Year to date (9 months) \$A'000
1. Cash flows from operating activities		
1.1 Receipts from customers	730	8,051
1.2 Payments for		
(a) research and development	(529)	(1,999)
(b) product manufacturing and operating costs	(404)	(1,828)
(c) advertising and marketing	(53)	(142)
(d) leased assets	-	-
(e) staff costs	(969)	(3,665)
(f) administration and corporate costs	(385)	(1,416)
1.3 Dividends received (see note 3)	-	-
1.4 Interest received	1	3
1.5 Interest and other costs of finance paid	(15)	(52)
1.6 Income taxes paid	-	-
1.7 Government grants and tax incentives	-	1,181
1.8 Other (provide details if material)	-	-
1.9 Net cash from / (used in) operating activities	(1,624)	133
2. Cash flows from investing activities		
2.1 Payments to acquire or for:		
(a) entities	-	-
(b) businesses	-	-
(c) property, plant and equipment	(3)	(19)
(d) investments	-	-
(e) intellectual property	-	(5)
(f) other non-current assets	-	-

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (9 months) \$A'000
2.2	Proceeds from disposal of:		
	(a) entities	-	-
	(b) businesses	-	-
	(c) property, plant and equipment	-	-
	(d) investments	-	-
	(e) intellectual property	-	-
	(f) other non-current assets	-	-
2.3	Cash flows from loans to other entities	-	-
2.4	Dividends received (see note 3)	-	-
2.5	Other (provide details if material)	-	-
2.6	Net cash from / (used in) investing activities	(3)	(24)

3.	Cash flows from financing activities		
3.1	Proceeds from issues of equity securities (excluding convertible debt securities)	-	-
3.2	Proceeds from issue of convertible debt securities	-	-
3.3	Proceeds from exercise of options	-	1
3.4	Transaction costs related to issues of equity securities or convertible debt securities	-	(13)
3.5	Proceeds from borrowings	-	-
3.6	Repayment of borrowings	-	-
3.7	Transaction costs related to loans and borrowings	-	-
3.8	Dividends paid	-	-
3.9	Other (provide details if material)	-	-
3.10	Net cash from / (used in) financing activities	-	(12)

4.	Net increase / (decrease) in cash and cash equivalents for the period		
4.1	Cash and cash equivalents at beginning of period	4,606	2,720
4.2	Net cash from / (used in) operating activities (item 1.9 above)	(1,624)	133
4.3	Net cash from / (used in) investing activities (item 2.6 above)	(3)	(24)

Consolidated statement of cash flows		Current quarter \$A'000	Year to date (9 months) \$A'000
4.4	Net cash from / (used in) financing activities (item 3.10 above)	-	(12)
4.5	Effect of movement in exchange rates on cash held	(20)	142
4.6	Cash and cash equivalents at end of period	2,959	2,959

5.	Reconciliation of cash and cash equivalents at the end of the quarter (as shown in the consolidated statement of cash flows) to the related items in the accounts	Current quarter \$A'000	Previous quarter \$A'000
5.1	Bank balances	2,908	4,555
5.2	Call deposits	51	51
5.3	Bank overdrafts	-	-
5.4	Other (provide details)	-	-
5.5	Cash and cash equivalents at end of quarter (should equal item 4.6 above)	2,959	4,606

6.	Payments to related parties of the entity and their associates	Current quarter \$A'000
6.1	Aggregate amount of payments to related parties and their associates included in item 1	150
6.2	Aggregate amount of payments to related parties and their associates included in item 2	-
<i>Note: if any amounts are shown in items 6.1 or 6.2, your quarterly activity report must include a description of, and an explanation for, such payments.</i>		

7. Financing facilities <i>Note: the term "facility" includes all forms of financing arrangements available to the entity.</i> <i>Add notes as necessary for an understanding of the sources of finance available to the entity.</i>	Total facility amount at quarter end \$A'000	Amount drawn at quarter end \$A'000
7.1 Loan facilities	-	-
7.2 Credit standby arrangements	-	-
7.3 Other (please specify)	-	-
7.4 Total financing facilities	-	-
7.5 Unused financing facilities available at quarter end		-
7.6 Include in the box below a description of each facility above, including the lender, interest rate, maturity date and whether it is secured or unsecured. If any additional financing facilities have been entered into or are proposed to be entered into after quarter end, include a note providing details of those facilities as well.		

8. Estimated cash available for future operating activities	\$A'000
8.1 Net cash from / (used in) operating activities (item 1.9)	(1,624)
8.2 Cash and cash equivalents at quarter end (item 4.6)	2,959
8.3 Unused finance facilities available at quarter end (item 7.5)	-
8.4 Total available funding (item 8.2 + item 8.3)	2,959
8.5 Estimated quarters of funding available (item 8.4 divided by item 8.1)	1.82
<i>Note: if the entity has reported positive net operating cash flows in item 1.9, answer item 8.5 as "N/A". Otherwise, a figure for the estimated quarters of funding available must be included in item 8.5.</i>	
8.6 If item 8.5 is less than 2 quarters, please provide answers to the following questions:	
8.6.1 Does the entity expect that it will continue to have the current level of net operating cash flows for the time being and, if not, why not?	
Answer: No. The Company expects to return to cashflow positive from operating activities (item 1.9) during the coming quarter and also into FY26.	
8.6.2 Has the entity taken any steps, or does it propose to take any steps, to raise further cash to fund its operations and, if so, what are those steps and how likely does it believe that they will be successful?	
Answer: No, not required – refer 8.6.1 above.	
8.6.3 Does the entity expect to be able to continue its operations and to meet its business objectives and, if so, on what basis?	
Answer: Yes, through ongoing positive cashflows from operating activities.	
<i>Note: where item 8.5 is less than 2 quarters, all of questions 8.6.1, 8.6.2 and 8.6.3 above must be answered.</i>	

Compliance statement

- 1 This statement has been prepared in accordance with accounting standards and policies which comply with Listing Rule 19.11A.
- 2 This statement gives a true and fair view of the matters disclosed.

Date:30 April 2025.....

Authorised by:By the Board.....
(Name of body or officer authorising release – see note 4)

Notes

1. This quarterly cash flow report and the accompanying activity report provide a basis for informing the market about the entity's activities for the past quarter, how they have been financed and the effect this has had on its cash position. An entity that wishes to disclose additional information over and above the minimum required under the Listing Rules is encouraged to do so.
2. If this quarterly cash flow report has been prepared in accordance with Australian Accounting Standards, the definitions in, and provisions of, *AASB 107: Statement of Cash Flows* apply to this report. If this quarterly cash flow report has been prepared in accordance with other accounting standards agreed by ASX pursuant to Listing Rule 19.11A, the corresponding equivalent standard applies to this report.
3. Dividends received may be classified either as cash flows from operating activities or cash flows from investing activities, depending on the accounting policy of the entity.
4. If this report has been authorised for release to the market by your board of directors, you can insert here: "By the board". If it has been authorised for release to the market by a committee of your board of directors, you can insert here: "By the [name of board committee – e.g. Audit and Risk Committee]". If it has been authorised for release to the market by a disclosure committee, you can insert here: "By the Disclosure Committee".
5. If this report has been authorised for release to the market by your board of directors and you wish to hold yourself out as complying with recommendation 4.2 of the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations*, the board should have received a declaration from its CEO and CFO that, in their opinion, the financial records of the entity have been properly maintained, that this report complies with the appropriate accounting standards and gives a true and fair view of the cash flows of the entity, and that their opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.